

Parish Chart of Accounts

ORDINARY RECEIPTS (202 TO 460):

REGULAR (202 TO 218):

- 202 Envelopes (including Easter)**
- 204 Plate Offerings (Sunday, Holyday, Weekday)**
- 206 Christmas Collection**
- 208 Fuel Collection**
- 210 Votive Candles**
- 212 Stole Fees**
- 214 School Collection**
- 216 Lenten Folders**
- 218 Other Regular Receipts (specify)**
 - 218.1 Flowers***

AUXILIARY – PARISH (254 TO 264):

- 254 Missions, Novenas and Special Services**
- 256 Societies**
- 258 Interest and Dividends**
- 260 Parish Bingo Receipts, (net)**
- 262 Other Parish Fundraising – Including Bingo Concessions (net)**
- 264 Other (specify)**
 - 264.1 Bulletin Ads***

CHRISTIAN FORMATION (282 TO 286):

- 282 Registration Fees**
- 284 Income from other Parishes**
- 286 Other Income (include fees)**

CATHOLIC SCHOOL (INCLUDING PRE-K) (401 TO 499):

- 401.0 Tuition**
- 410.0 Catholic School Finance Sharing (CSFS)**
- 411.0 Government Reimbursements**
- 413.0 Fees**
- 414.0 Books**
- 415.0 Bingo (net)**
- 416.0 Fund Raising (net)**
- 417.0 Donations**
- 418.0 Bequests**
- 419.0 Interest**
- 420.0 Other Income (specify)**

- 421.0 Student Activity Income
- 422.0 Return of Loans from DLF
- 440.0 Cafeteria Income
- 460.0 Latch Key
- 480.0 Advancement Income
- 499.0 Parish Subsidy

EXTRAORDINARY RECEIPTS (642 TO 654):

- 642 Financial Campaign (specify)
- 643.1 Unrestricted Bequests
- 643.2 Restricted Bequests
- 644 Donations
- 646 Income from Rented Property (specify)
- 647 Income From Room and Board (Priests, or others in resident)
- 648 Sale of Property and Investments (specify)
- 650 North Country Catholic Subscriptions
- 652 Return of Loans from Deposit & Loan Fund (gross)
- 654 Other Extraordinary Receipts (specify)

CHARITABLE COLLECTIONS (662 TO 684):

- 662 Missionary Co-op Plan
 - 664 Missionary Projects of the Diocese of Ogdensburg
 - 666 Bishop's Fund
 - 667 Christmas/Priests' Retirement
 - 668 Prop. of the Faith – Mission Sunday
 - 670 Catholic Campaign for Human Development
 - 671 Religious Retirement
 - 672 Holy Father/Bishops' Overseas Aid
 - 673 Eastern and Central European Relief
 - 674 Operation Rice Bowl
 - 676 Good Friday (Sanctuaries in the Holy Land)
 - 677 Catholic Home Missions
 - 678 Catholic Charities
 - 680 Communications/Catholic University of America
 - 682 Respect Life
 - 684 Other (specify)
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- 699 *Gross* Increase in Debt

ORDINARY EXPENDITURES (302 TO 570):

CHURCH AND RECTORY (ONLY) (302 TO 372):

- 302 Clergy and Religious Compensation**
- 304 Clergy Transportation**
- 306 Priests' Pension Fund**
- 307 Pastoral Associates (FICA)**
- 308 Clerical Office Salaries (gross)**
- 310 Organist and Choir Salaries (gross)**
- 312 Janitorial Salaries (gross)**
- 316 Domestic Help Salaries (gross)**
- 318 Employee Benefits**
- 330 Utilities**
- 332 Telephone**
- 334 Ordinary Repairs**
- 336 Insurance Premiums**
- 338 Liturgical Expenses**
- 340 Household & Maintenance Supplies Expenses**
- 342 Table Expenses**
- 344 Printing, Stationary, Office Supplies**
- 360 Interest Expenses**
- 361 Priest Retirement Assessment**
- 362 Diocesan Assessment**
- 363 Bequest Assessment**
- 364 Mission, Novena, Special Services**
- 365 Society Expenses**
- 366 Bingo Expenses (other than prizes, etc.)**
- 368 Social Events**
- 370 Charitable Donations**
- 372 Other Ordinary Expenses (specify)**

CHRISTIAN FORMATION (380 TO 392):

- 380 Salaries**
- 382 Employee Benefits**
- 384 Purchased Services**
- 386 Supplies**
- 388 Capital Expenses**
- 390 Programs**
- 392 Expense to Other Parishes & Programs**

CATHOLIC SCHOOL (INCLUDING PRE-K) (500 TO 580):

- 500 Administration**
- 510 Instruction**

- 520 Transportation
- 530 Operation & Maintenance
- 540 Cafeteria Expenses
- 550 General
- 560 Latchkey
- 570 School Support
- 580 Advancement Expenses

EXTRAORDINARY EXPENDITURES (702 TO 714):

- 702 Purchase of Property
- 704 New Buildings - Extensions
- 706 Extraordinary Repairs and Renovations
- 708 Equipment and Furnishings
- 710 Amounts Loaned to Deposit & Loan Fund (gross)
- 712 North Country Catholic Subscriptions
- 714 Other Extraordinary Expenditures (specify)

CHARITABLE COLLECTIONS (762 TO 784):

- 762 Mission Co-op Expense
- 764 Missionary Projects of the Diocese of Ogdensburg
- 766 Bishop's Fund
- 767 Christmas/Priests' Retirement
- 768 Prop. of the Faith – Mission Sunday
- 770 Catholic Campaign for Human Development
- 771 Religious Retirement
- 772 Holy Father/Bishops' Overseas Aid
- 773 Eastern and Central European Relief
- 774 Operation Rice Bowl
- 776 Good Friday (Sanctuaries in the Holy Land)
- 777 Catholic Home Missions
- 778 Catholic Charities
- 780 Communications/Catholic University of America
- 782 Respect Life
- 784 Other (specify)

- 799 *Gross* Decrease in Debt

MASS INTENTION RECEIPTS (852 TO 858):

- 852 Unannounced Mass Intentions
- 854 Announced Mass Intentions
- 858 Other

MASS INTENTION EXPENDITURES (952 TO 958):

- 952 Unannounced Masses Satisfied**
- 954 Announced Masses Satisfied**
- 956 Intentions Transferred**
- 958 Other**

CEMETERY RECEIPTS (802 TO 816):

- 802 Sale of Lots**
- 804 Burials**
- 806 Foundations**
- 808 Annual Care**
- 810 Income from Endowed Care Funds**
- 812 Interest on Regular Cemetery Funds**
- 814 Received for Endowed Care**
- 816 Other**

CEMETERY EXPENDITURES (902 TO 915):

- 902 Salaries**
- 904 Employee Benefits**
- 906 Insurance**
- 908 Supplies and Repairs**
- 910 Equipment**
- 912 Transferred to Endowed Care Funds**
- 914 Debt Repayment**
- 915 Other**

Note: ***Examples of sub-accounts.**

Modifying the Parish Chart of Accounts

The chart of accounts has been set up so that it can be used by large as well as small parishes. Small parishes may want to use the system without adding sub-accounts. As the size and complexity of parishes increase, the need for more detailed information increases. In addition, pastors and parish finance councils need additional information to fulfill their responsibilities. The numbering system can be expanded by adding a decimal point after the main 3-digit main account number (e.g. xxx.1). The xxx would correspond to the 3-digit main account. An example of this would be: 218.1 Flowers.